

JS 44 (Rev. 11/04)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)

THOMAS M. NEWMAN, AUSA, TAX DIVISION
450 Golden Gate Ave., 9th Floor, Box 36055
San Francisco, CA 94102
(415) 436-6805

DEFENDANTS

Richard Greenley

County of Residence of First Listed Defendant San Francisco County
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE
LAND INVOLVED.
Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 2 U.S. Government Defendant ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | | | | | |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| | PTF | DEF | | PTF | DEF |
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury PERSONAL INJURY <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	PRISONER PETITIONS <input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition		

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from another district (specify) ☐ 6 Multidistrict Litigation ☐ 7 Appeal to District Judge from Magistrate Judgment

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

VI. CAUSE OF ACTION

Brief description of cause:
Summons Enforcement

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

2-26-08

SIGNATURE OF ATTORNEY OF RECORD

THOMAS M. NEWMAN, AUSA, TAX DIVISION

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

JOSEPH P. RUSSONIELLO (CSBN 44332)
United States Attorney
THOMAS MOORE (ASBN 4305-O78T)
Assistant United States Attorney
Chief, Tax Division
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Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and
JEANETTE FARMER, Revenue Officer,

Petitioners,

v.

RICHARD GREENLEY,

Respondent.

CV. 08

1141

VERIFIED PETITION TO
ENFORCE INTERNAL
REVENUE SERVICE SUMMONS

Petitioners, the UNITED STATES OF AMERICA and its Revenue Officer,
JEANETTE FARMER, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner JEANETTE FARMER is and at all times mentioned herein was an employee and officer of the Internal Revenue Service of the United States Department of the Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

1 3. Petitioner **JEANETTE FARMER** is and at all times mentioned herein was
2 attempting in the course of authorized duties to determine and collect certain federal tax
3 liabilities of **RICHARD GREENLEY** for the tax years of 1999, 2002, 2003, and 2004.

4 4. Petitioner **JEANETTE FARMER** is and at all times herein was attempting in the
5 course of authorized duties to have respondent produce for inspection, examination and copying
6 by petitioner certain records possessed by respondent which are relevant and material to attempt
7 to determine and collect the aforementioned federal tax liabilities of **RICHARD GREENLEY**,
8 for the period stated in paragraph 3 above.

9 5. Respondent **RICHARD GREENLEY**'s last known address is 699 Pennsylvania
10 Ave Apt 10, San Francisco, CA 94107-2973, which is within the venue of this Court.

11 6. Petitioner **JEANETTE FARMER** is informed and believes that said respondent
12 is in possession and control of records, paper and other data regarding income and other matters
13 covered by said petitioner's inquiry and to which petitioners do not otherwise have access,
14 possession, or control.

15 7. On November 21, 2007, in accordance with law, Petitioner **JEANETTE**
16 **FARMER** served a summons on respondent **RICHARD GREENLEY** in respect to the subject
17 matter described in paragraphs 3, 4, and 6 above, by attaching to the door an attested copy of the
18 summons at the last and usual place of abode of the respondent **RICHARD GREENLEY**. The
19 requirements of said summons are self-explanatory, and a true copy thereof is attached hereto as
20 Exhibit A and is hereby incorporated by reference as a part of this petition.

21 8. The items sought by the summons described in paragraph 7 above are relevant to
22 and can reasonably be expected to assist in the determination and collection of the above-
23 mentioned federal tax liabilities of **RICHARD GREENLEY** for the years stated in paragraph 3
24 above. It was and now is essential to completion of petitioner's inquiry regarding the
25 determination and collection of the above-mentioned federal tax liabilities of **RICHARD**
26 **GREENLEY** for the years stated in paragraph 3 above that respondent produce the items
27 demanded by said summons.

28 ///

1 9. The respondent did not appear on December 6, 2007, as requested in the
2 summons.

3 10. By letter dated December 18, 2007, respondent **RICHARD GREENLEY** was
4 provided with another opportunity to comply by appearing for an appointment with Petitioner
5 **JEANETTE FARMER** on January 17, 2008. See Exhibit B.

6 11. As of the date of this petition, the respondent has failed to comply with the
7 summons.

8 12. All administrative steps required by the Internal Revenue Code for issuance of the
9 summons have been taken.

10 13. There has been no referral to the Department of Justice for criminal prosecution
11 of the matters described in the summons.

12 **WHEREFORE**, having stated in full their petition against the respondent, petitioners
13 pray for enforcement of the subject summons as alleged and set forth above, as follows:

14 A. That the named respondent herein be ordered to appear and show cause before this
15 Court, if any, why respondent should not be compelled by this Court under 26 U.S.C. § 7604(a)
16 to give such testimony and to produce such items as are required in the herein above-described
17 summons;

18 B. That respondent be ordered by the Court to appear before the petitioner
19 **JEANETTE FARMER** or any other designated agent, at a time and place directed by the Court
20 and then and there give such testimony and produce such items as is required by the summons;
21 and

22 C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs
23 in this proceeding and such other and further relief as may be necessary and proper.

24 JOSEPH P. RUSSONIELLO
25 United States Attorney

26 

27 THOMAS M. NEWMAN
28 Assistant United States Attorney
 Tax Division

VERIFICATION

I, **JEANETTE FARMER**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Officer in the San Francisco, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 2/21/08 at San Francisco, California.


JEANETTE FARMER



Summons

Income Tax Return

In the matter of RICHARD GREENLEY

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 7 (27)

Periods: Form 1040 for the calendar periods ending December 31, 1999, December 31, 2002, December 31, 2003 and December 31, 2004

The Commissioner of Internal Revenue

To: RICHARD GREENLEY

At: 699 PENNSYLVANIA AVE APT 10, SAN FRANCISCO, CA 94107-2973

You are hereby summoned and required to appear before JEANETTE FARMER, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 1999, 2002, 2003 and 2004

These records and documents include, but are not limited to: Forms W-2 (*Wage and Tax Statement*), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (*including receipt of property other than money*). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 1999, 2002, 2003 and 2004

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

450 GOLDEN GATE AVE, 6TH FLOOR, SAN FRANCISCO, CA 94102-3661 (415) 522-4323

Place and time for appearance: At 450 GOLDEN GATE AVE, 6TH FLOOR, SAN FRANCISCO, CA 94102-3661



IRS

on the 6th day of December, 2007 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 19th day of November, 2007

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.4-2005)
Catalog Number 61828W

JEANETTE FARMER

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Exhibit A

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	November 21, 2007	Time	10:55 AM
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How ☐ I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was ☒ I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served Attached to door

Signature	<u>Jeanette F...</u>	Title	<u>Revenue Officer</u>
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I certify that the copy of the summons served contained the required certification.

Signature	<u>Jeanette F...</u>	Title	<u>Revenue Officer</u>
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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
160 SPEAR STREET, 9TH FLOOR
SAN FRANCISCO, CA 94105
(415) 227-5168
FAX (415) 227-5159

DEC 18 2007

CC:SB:7:SF:2:GL-154718-07
JDFeldhammer

Richard Greenley
699 Pennsylvania Ave, Apt 10
San Francisco, CA 94107-2973

Dear Mr. Greenley:

Small Business/Self-Employed Area: Area Collection
(Examination) of the Internal Revenue Service has notified our
office that you did not comply with the provisions of the
summons served on you on November 21, 2007. Under the terms of
the summons, you were required to appear before Revenue Officer
Jeanette Farmer on December 6, 2007.

Legal proceedings may be brought against you in the United
States District Court for not complying with this summons. To
avoid such proceedings, you are to appear before Revenue
Officer:

Name: Jeanette Farmer
Date: January 17, 2008
Time: 10:00 AM
Address: 450 Golden Gate Ave
6th Floor
San Francisco, CA 94102-3661

Exhibit B

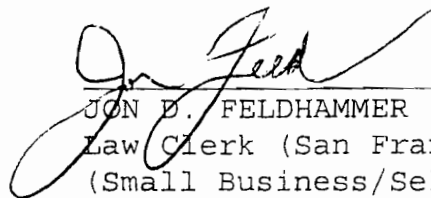
INITIAL COPY

Handwritten notes:
12/13 [Signature] 12/18 mailed out
JDF 12/17/07
MAS 12/17/07

CC:SB:7:SF:2:GL-154718-07 - 2 -

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Jeanette Farmer at (415) 522-4323.

Sincerely,


JON B. FELDHAMMER
Law Clerk (San Francisco, Group 2)
(Small Business/Self-Employed)

Enclosures:
Summons

cc: Revenue Officer Jeanette Farmer